

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED] for tax period 2006, consisting of four (4) pages \_\_\_\_\_

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Paul Crowley". The signature is partially obscured by a large black redaction mark.

Paul Crowley Supervisory Investigative Analyst  
Internal Revenue Service-Criminal Investigation  
Southern Area Scheme Development Center  
Delegation Order 11-5



FEB 11 2006

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Department of the Treasury Internal Revenue Service

## U.S. Individual Income Tax Return 2006

(98) IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

*Mel*  
Label

(See instructions on page 16.)

Use the IRS

label.  
Otherwise,  
please print  
or type.

Presidential

Election Campaign

LABEL  
HERE

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning

, 2006, ending .20

Your first name and initial

Last name

James D.

Pieroni

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 18.

112 Universitatstrasse Churchill Blvd.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

Zurich, Switzerland 8006 Mt Pleasant, MI 48858-9100

Your social security number

Spouse's social security number

You must enter

your SSN(s) above.

Checking a box below will not  
change your tax or refund.Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) ►  You  Spouse

## Filing Status

Check only  
one box.

- 1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ►
- 4  Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
- 5  Qualifying widow(er) with dependent child (see page 17)

## Exemptions

6a  Yourself. If someone can claim you as a dependent, do not check box 6a  
 b  Spouse  
 c Dependents:  

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> If qualifying child for child tax credit (see page 19)
				<input type="checkbox"/>

Boxes checked on 6a and 6b 1  
 No. of children on 6c who:  

- lived with you
- did not live with you due to divorce or separation (see page 20)

 Dependents on 6c not entered above  
 Add numbers on lines above ► 1

d Total number of exemptions claimed

## Income

Attach Form(s)  
W-2 here. Also  
attach Forms  
W-2G and  
1099-R if tax  
was withheld.If you did not  
get a W-2,  
see page 23.Enclose, but do  
not attach, any  
payment. Also,  
please use  
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	78,720
8a Taxable interest. Attach Schedule B if required	8a	
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends (see page 23)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ►	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	b Taxable amount (see page 25)
16a Pensions and annuities	16a	b Taxable amount (see page 26)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29)	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ►	22	78,720

## Adjusted Gross Income

- 23 Archer MSA deduction. Attach Form 8853
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 Health savings account deduction. Attach Form 8889
- 26 Moving expenses. Attach Form 3903
- 27 One-half of self-employed tax. Attach Schedule SE
- 28 Self-employed SEP, SIMPLE, and qualified plans
- 29 Self-employed health insurance deduction (see page 29)
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid to Recipient's SSN ►
- 32 IRA deduction (see page 31)
- 33 Student loan interest deduction (see page 33)
- 34 Jury duty pay you gave to your employer
- 35 Domestic production activities deduction. Attach Form 8903
- 36 Add lines 23 through 31a and 32 through 35
- 37 Subtract line 36 from line 22. This is your adjusted gross income ►

23		
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31a		
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36		
37		

1,000  
 1,000  
 1,000  
 997  
 3,997

Form 1040 (2006)

Page 2

<b>Tax and Credits</b>	38 Amount from line 37 (adjusted gross income) . . . . .	38	78,720
Standard Deduction for—	39a Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. } checked ► 39a		
• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.	b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ► 39b		
• All others:	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) . . . . .	40	5,150
Single or Married filing separately, \$5,150	41 Subtract line 40 from line 38 . . . . .	41	73,570
Married filing jointly or Qualifying widow(er), \$10,300	42 If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	3,300
Head of household, \$7,550	43 Taxable Income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	70,270
	44 Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 . . . . .	44	14,126
	45 Alternative minimum tax (see page 39). Attach Form 6251 . . . . .	45	
	46 Add lines 44 and 45 . . . . .	46	14,126
	47 Foreign tax credit. Attach Form 1116 if required . . . . .	47	10,129
	48 Credit for child and dependent care expenses. Attach Form 2441 . . . . .	48	
	49 Credit for the elderly or the disabled. Attach Schedule R . . . . .	49	
	50 Education credits. Attach Form 8863 . . . . .	50	
	51 Retirement savings contributions credit. Attach Form 8880 . . . . .	51	
	52 Residential energy credits. Attach Form 5895 . . . . .	52	
	53 Child tax credit (see page 42). Attach Form 8901 if required . . . . .	53	
	54 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859 . . . . .	54	
	55 Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form . . . . .	55	
	56 Add lines 47 through 55. These are your total credits . . . . .	56	10,129
	57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- . . . . .	57	3,997
<b>Other Taxes</b>	58 Self-employment tax. Attach Schedule SE . . . . .	58	
	59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . . . .	59	
	60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .	60	
	61 Advance earned income credit payments from Form(s) W-2, box 9 . . . . .	61	
	62 Household employment taxes. Attach Schedule H . . . . .	62	
	63 Add lines 57 through 62. This is your total tax . . . . .	63	3,997
<b>Payments</b>	64 Federal income tax withheld from Forms W-2 and 1099 . . . . .	64	
If you have a qualifying child, attach Schedule EIC.	65 2006 estimated tax payments and amount applied from 2005 return . . . . .	65	
	66a Earned income credit (EIC) . . . . .	66a	
	b Nontaxable combat pay election ► 66b . . . . .	66b	
	67 Excess social security and tier 1 RRTA tax withheld (see page 60) . . . . .	67	
	68 Additional child tax credit. Attach Form 8812 . . . . .	68	
	69 Amount paid with request for extension to file (see page 60) . . . . .	69	
	70 Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885 . . . . .	70	
	71 Credit for federal telephone excise tax paid. Attach Form 8913 if required . . . . .	71	
	72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments . . . . .	72	0
<b>Refund</b>	73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid . . . . .	73	
Direct deposit?	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/>	74a	
See page 61 and fill in 74b, 74c, and 74d, or Form 8888.	► b Routing number [REDACTED] ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	► d Account number [REDACTED]		
	75 Amount of line 73 you want applied to your 2007 estimated tax ► 75	75	
<b>Amount You Owe</b>	76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ► 76	76	3,997
	77 Estimated tax penalty (see page 62) . . . . .	77	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see page 63)? <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ► Mr. Chris Werwega	Phone no. ► [REDACTED]	Personal identification number (PIN) ► [REDACTED]
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See page 17. Keep a copy for your records.	Your signature [REDACTED]	Date [REDACTED] Your occupation Pres. JDFX Tech. AG	Daytime phone number [REDACTED]
	Spouse's signature [REDACTED]	Date [REDACTED] Spouse's occupation [REDACTED]	[REDACTED]
<b>Paid Preparer's Use Only</b>	Preparer's signature ► [REDACTED]	Date [REDACTED] Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN [REDACTED]
	Firm's name (or yours if self-employed), address, and ZIP code ► [REDACTED]	EIN [REDACTED]	Phone no. ( ) [REDACTED]

**Form 1116**Department of the Treasury  
Internal Revenue Service (98)**Foreign Tax Credit**

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 980-T.

► See separate instructions.

OMB No. 1545-0121

**2006**Attachment  
Sequence No. 19

Name

James D. Pieron

Identifying number as shown on page 1 of your tax return

- Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.
- |   |   |  |
|---|---|--|
| a <input type="checkbox"/> Passive income                       | d <input type="checkbox"/> Shipping income  | g <input type="checkbox"/> Lump-sum distributions              |
| b <input type="checkbox"/> High withholding tax interest        | e <input type="checkbox"/> Dividends from a DISC or former DISC                                       | h <input type="checkbox"/> Section 901(j) income               |
| c <input type="checkbox"/> Financial services income            | f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC | i <input type="checkbox"/> Certain income re-sourced by treaty |
| j <input checked="" type="checkbox"/> General limitation income |   |  |

k Resident of (name of country) ► Switzerland

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ►	Switzerland			
1a Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):				
	78,720			1a 78,720
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ► <input type="checkbox"/>				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement).				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions) . . . . .	5,150			
b Other deductions (attach statement) . . . . .				
c Add lines 3a and 3b . . . . .				
d Gross foreign source income (see instructions) . . . . .				
e Gross income from all sources (see instructions) . . . . .				
f Divide line 3d by line 3e (see instructions) . . . . .				
g Multiply line 3c by line 3f. . . . .				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions) . . . . .				
b Other interest expense . . . . .				
5 Losses from foreign sources . . . . .				
6 Add lines 2, 3g, 4a, 4b, and 5 . . . . .	5,150			6 5,150
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 . . . . . ►				7 73,570

**Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)**

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued					
		In foreign currency			In U.S. dollars		
		Taxes withheld at source on:		(s) Other foreign taxes paid or accrued	Taxes withheld at source on:		(w) Other foreign taxes paid or accrued
		(t) Dividends	(u) Rents and royalties	(v) Interest	(t) Dividends	(u) Rents and royalties	(v) Interest
A	12-31-06			12'352chf			10,129 10,129
B							
C							

8 Add lines A through C, column (x). Enter the total here and on line 8, page 2 . . . . . ► 8 10,129

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form 1116 (2006)

Form 1116 (2006)

Page 2

**Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . .	9	10,129		13	10,129
10 Carryback or carryover (attach detailed computation) . . . . .	10	0			
11 Add lines 9 and 10. . . . .	11	10,129			
12 Reduction in foreign taxes (see page 15 of the instructions) . . .	12	0			
13 Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . .					
14 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions) . .	14	73,570		13	10,129
15 Adjustments to line 14 (see pages 15 and 16 of the instructions) . .	15	0			
16 Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	16	73,570			
17 Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption . . . . .	17	73,570			
<i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 16 of the instructions.</i>					
18 Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .	18	1			
19 Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41.	19	14,126			
<i>Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . .</i>					
<i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.</i>					
20 Multiply line 19 by line 18 (maximum amount of credit) . . . . .	20	14,126			
21 Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions) ►	21	10,129			

**Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)**

22 Credit for taxes on passive income . . . . .	22		30	10,129
23 Credit for taxes on high withholding tax interest . . . . .	23			
24 Credit for taxes on financial services income . . . . .	24			
25 Credit for taxes on shipping income . . . . .	25			
26 Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC . . . . .	26			
27 Credit for taxes on lump-sum distributions . . . . .	27			
28 Credit for taxes on certain income re-sourced by treaty . . . . .	28			
29 Credit for taxes on general limitation income . . . . .	29			
30 Add lines 22 through 29 . . . . .	30			
31 Enter the smaller of line 19 or line 30 . . . . .	31			
32 Reduction of credit for international boycott operations. See instructions for line 12 on page 15 . .	32			
33 Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ►	33			

Form 1116 (2006)